

**IC 4-30-18**

## Chapter 18. State Preemption; Exemption from Taxation

**IC 4-30-18-1****Authorization of lottery**

Sec. 1. This article does not authorize any lottery except the lottery operated by the commission under this article.

*As added by P.L.341-1989(ss), SEC.1.*

**IC 4-30-18-2****State and local taxes**

Sec. 2. Except as provided in IC 6-3-2, state and local taxes, regardless of their type, may not be imposed upon any prize paid or payable under this article or upon the sale of any lottery ticket under this article.

*As added by P.L.341-1989(ss), SEC.1. Amended by P.L.192-2002(ss), SEC.5.*

**IC 4-30-18-3****Local government authority over operation of lottery**

Sec. 3. Local governmental authority concerning all matters relating to the operation of a lottery are preempted by the state, and a county, municipality, or other political subdivision of the state may not enact an ordinance relating to the operation of the lottery authorized by this article. However, this section does not prohibit a political subdivision of the state from requiring a retailer to obtain an occupational license for any business unrelated to the sale of lottery tickets.

*As added by P.L.341-1989(ss), SEC.1.*

**IC 4-30-18-4****Indiana or local law restricting or prohibiting possession, manufacture, transportation, distribution, advertising, or sale of lottery ticket; application**

Sec. 4. An Indiana or local law providing a penalty for or disability, restriction, or prohibition against the possession, manufacture, transportation, distribution, advertising, or sale of a lottery ticket does not apply to the sale of lottery tickets under this article nor to the possession of a ticket issued by any other government operated lottery.

*As added by P.L.341-1989(ss), SEC.1.*